

**ACCOUNTING EXAMINING BOARD  
MINUTES  
MADISON, WISCONSIN  
AUGUST 13, 1999**

**PRESENT:** Frank Probst, Roman Jungers, Sharon Hamilton, Thomas Kilkenny  
Frederick Franklin

**EXCUSED:** Jim Johnson

**STAFF PRESENT:** Alfred Hall, Donald Rittel, and Jan Neitzel; Darwin Tichenor and members  
of the Division of Enforcement were present for portions of the meeting.

**GUESTS:** Arland Stone-WAA  
LeRoy Schmidt-WI CPA

**CALL TO ORDER**

The meeting was called to order at 9:05 a.m. by Frank Probst. A quorum of 5 members was present.

**AGENDA**

Alfred Hall stated 2 items needed to be added to the agenda. 1) 2000 Meeting dates under New Business and 2) Air Travel Reservations under Bureau Directors Report.

**MOTION:** Sharon Hamilton moved, seconded by Thomas Kilkenny, to accept the agenda as amended. Motion carried unanimously.

**MINUTES (5/7/99)**

Thomas Kilkenny asked for clarification of the May 7, 1999, minutes regarding NASBA, concerning Wisconsin being equivalent and deficient. Frank Probst explained that even though NASBA's Substantial Equivalency Chart shows Wisconsin as substantially equivalent, the UAA believes Wisconsin is "deficient" because the state considers a minimum grade of 50 to be passing, if three sections are passed at one time.

**MOTION:** Roman Jungers moved, seconded by Frederick Franklin, to approve the minutes as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT**

**Deputy Secretary's Report**

- Board Member Workshop Report

Deputy Secretary June Suhling stated the Board members were given updates on changes and information on new regulatory issues.

Deputy Suhling stated that the Department would listen to ideas the Board members have for future Board Member Workshops.

The Board members asked for copies of the information packet from the Board Member Workshop.

- Budget Update

Deputy Suhling stated that the Legislature has not approved the Budget Bill.

Deputy Suhling explained the fee schedule for each profession's license is determined by enforcement costs and the number of credential holders. The fee schedule is approved by the Legislature.

### **Bureau Directors Report**

- Accounting Examining Board Roster

Alfred Hall reported the Accounting Board Vice Chair is Sharon Hamilton and will be changed on the 1999 Accounting Board Roster.

- Bobbette Overby Resignation

Alfred Hall reported that Bobbette Overby has resigned her position on the Board.

The Board recognized her efforts while on the Board.

- Regulatory Digest Draft

Alfred Hall reported the next Accounting Regulatory Digest will be published in the fall of 1999.

The Board Discussed topics for the fall 1999 Regulatory Digest.

- Air Travel

The Board received a copy of the July 9, 1999, memo relating to travel reservations. Noted.

### **Applications Reviewed**

The following applicants for public accounting were issued a credential, pursuant to staff delegation. Applicants applied, based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

### **FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

#### **APPLICATIONS REVIEWED -Approved # 45**

ALLEY, RICHARD 8/5/99  
BARTHEL, RONALD\* 8/5/99  
BAUMANN, TRACY 8/5/99  
BUES, TAMMY L 8/5/99  
CHIDO, VICTORIA 8/5/99  
DAY, TROY 7/30/99  
DOYLE, MELISSA # 8/10/99

DRAKE, DAVID 8/5/99  
DVORACHEK, BRENDA L 7/30/99  
ECKLOND, BARBARA # 5/11/99  
FRANK, STEVEN J 7/9/99  
GIERACH, ANDREA 8/5/99  
GORZEK, MARK 8/5/99  
HAGEN, JONATHAN R 7/30/99

HEDGES, GREGORY 7/1/99\*  
HEER, SHELLY L 8/5/99  
HESS, SCOTT E 7/30/99  
HUEBNER, MATHEW J 8/5/99  
ISHAG, JOHN \*6/18/99  
KAPENGA, CHRISTOPHER\* 8/5/99  
KOCH, LISA 8/5/99  
KOHN BARRY E \* 8/5/99  
KOOPMAN, JOHN 6/11/99  
LAFRENCE, ANDREW 8/6/99  
LAURITZEN, LISA 5/17/99  
LIOTTA, CAROLYNN G\*8/10/99  
MAIR, PAUL J 5/17/99  
MARKEY, ELLEN 7/1/99  
MASLANEY, JODI L 8/2/99  
NARVESON, NEIL 8/5/99

ODAHL, DAVID T 7/30/99  
RADTKE, MICHAEL C 7/30/99  
ROGERS, KATHLEEN J 8/10/99  
SANNES, SCOTT 7/30/99  
SCHROEDER, TRACI J /7/30/99  
STAEHLER, JOHN M 8/10/99  
STANIAK, MARCIE M 8/6/99  
STARK, JAMES \* 8/9/99  
TAYLOR, CHRISTINA J 7/30/99  
TIMM, JILL M 7/30/99  
UMHOEFER, MICHAEL J 8/6/99  
VAN LIESHOUT, LISA 8/9/99  
WARTMAN, JASON J 8/10/99  
WEBB, JOHN A 8/9/99  
WIESE, CORY J 8/9/99

### **To Pass Folder**

Information was circulated in the To-Pass-Folder and duly noted.

### **LEGISLATIVE UPDATE**

Nothing to report.

### **ADMINISTRATIVE RULES**

Nothing to report.

### **PRACTICE ISSUES**

#### **Public Hearing On Continuing Professional Education (CPE) and Peer Review**

Alfred Hall reported that Secretary Cummings is in the process of administering CPE, which is included some provisions, relating to the administration of CPE.

Alfred Hall explained the steps required to implement CPE and peer review as requirements for license renewal.

The Board discussed the pros and cons of implementing CPE and peer review as requirements for license renewal and talked about a public hearing being held to discuss these issues.

The Board will discuss CPE and peer review at the October 1, 1999, meeting.

#### **Experience In Public Practice**

The Board discussed the May 7, 1999, letter from Michele Pinzuti, an employee at Arthur Andersen LLP. Ms. Pinzuti asks whether the type and amount of work gained by employees of Arthur Anderson meets the experience requirements required by Wisconsin.

The Board will review UAA reciprocity and discuss Ms. Pinzuti's request further at the October 1, 1999 meeting.

#### **Tapes of "Ethics Under Stress"**

Alfred Hall informed the Board that tapes from the AICPA seminar relating to ethical issues of the accounting profession were available to the Board members.

The Board members stated they would like copies of the tapes from the seminar.

## **EXAMINATION ISSUES**

### **New Candidates Passing All Parts of CPA Exam**

The Board received a copy of the August 13, 1999, memo from Darwin Tichenor relating to the number of examinees by site.

The Board discussed the copy of statistics relating to “New Candidates Passing all Parts of CPA Examination,” showing the Wisconsin and National statistics of the CPA examination for the past 10 years. The Board concluded that there had not been a significant change in the pass rate for the last ten years.

### **Status Report-Briefing Paper No. 1 Conversion of the Uniform CPA Examination to a Computer-Based Examination**

The Board discussed converting to the 2-part computer-based examination being developed by the AICPA, as outlined by the “Status Report-Briefing Paper No. 1,” relating to a computer-based examination for the CPA examination.

### **Uniform CPA Examination Practice Analysis**

The Board discussed the July 21, 1999, memo from Craig Mills, EdD, Executive Director of the AICPA Examination Team, relating to the examination practice analysis survey and the importance of Wisconsin being represented.

## **STRATEGIC PLANNING**

### **Discussion of the Uniform Accountancy Act**

- UAA Exposure Draft, Third Edition, Revised
- “Substantial Equivalency”...Impact Upon Adoption in Wisconsin, 7/31/98, Rittel
- Comparison of UAA and Wisconsin CPA Requirements, 12/2/98, Rittel
- Comparison of UAA and Wisconsin CPA Requirements Regarding:
  - 1) Non-CPA Ownership of Firms
  - 2) Licensure of CPA Firms, and
  - 3) Use of CPA Title in Non-CPA Firms, 3/15/99, Rittel
- Comparison of UAA and Wisconsin CPA Requirements Regarding:
  - 1) Attest Service
  - 2) Experience to Perform Attest Service
  - 3) Safe Harbor Language,
  - 4) Interstate Reciprocity, 4/26/99, Rittel

Strategic planning relating to the Uniform Accountancy Act will be discussed at the October 1, 1999, meeting.

## **DIVISION OF ENFORCEMENT**

### **Enforcement of Laws Requiring a Credential**

The Board discussed John Temby's letter, dated May 27, 1999, which states that an administrative injunction can be issued enjoining a person from engaging in a practice or using a title without a credential.

## **NASBA**

### **Annual Meeting, 10/13-16, 1999, Nashville TN**

The Board received a copy of Lisa Axisa's, NASBA, letters dated July 22 and August 9, 1999, relating to Enforcement Information Exchange (EIX).

Frank Probst reported he attended the regional meeting in May 1999 where each state had the opportunity to submit the agenda items for the national meeting to be held October 13-16, 1999, in Nashville, Tennessee.

The Board discussed NASBA's on-line disciplinary action program where information is posted by all 50 states.

**MOTION:** Sharon Hamilton moved, seconded by Thomas Kilkenny, to accept the Department of Regulation and Licensing recommendation that the accountancy Board participate in NASBA's on-line Enforcement Information Exchange. Motion carried unanimously.

## **AICPA**

### **Exposure Draft Proposed Revisions to the AICPA Standard for Performing and Reporting on Peer Reviews**

The Board discussed the May 17, 1999, Exposure Draft-Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews.

Alfred Hall will get information from Pamela Haack summarizing the actions the Board has taken in the last 5-10 years to aid in the decision concerning peer review in Wisconsin.

## **BOARD MEMBER ACTIVITY**

Nothing to report.

## **MISCELLANEOUS CORRESPONDENCE/INFORMATION**

Nothing to report.

## **NEW BUSINESS**

### **The Year 2000 Meeting Dates**

The Board recommended the screening sessions begin at 8:30 a.m.

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton, to approve the proposed Accounting Board meeting dates for the year 2000. Motion carried unanimously.

### **RECESS TO CLOSED SESSION**

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats., to consider the licensing or discipline of a person licensed by the Board or the investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, monitoring issues, reinstatement requests, examination issues, deliberations on stipulations that may be signed after printing of the agenda, pending applications, and disciplinary proceedings. Motion carried unanimously by a roll call vote: Roman Jungers-yes; Frederick Franklin-yes; Sharon Hamilton-yes; Thomas Kilkenny-yes; Frank Probst- yes.

Open Session recessed at 11:37 a.m.

### **CLOSED SESSION**

The Board received a copy of the Division of Enforcement Case Status Report.

The Board received a copy of the August 6, 1999, report from William Dusso, Legal Counsel, relating to pending court cases, disciplinary cases and administrative rules.

The Board deliberated on pending applications, a stipulation, and case closures.

### **RECONVENE IN OPEN SESSION**

**MOTION:** Sharon Hamilton moved, seconded by Thomas Kilkenny, to reconvene the meeting in Open Session at 1:17 p.m. Motion carried unanimously.

### **VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

#### **CASE CLOSINGS**

**MOTION:** Sharon Hamilton moved, seconded by Roman Jungers, to close the following cases. Motion carried unanimously.

95 ACC 031	Curtis Borre	P2
97 ACC 025	Ronald Kirchenberg	P2
98 ACC 025	Randall Grobe	P2
93 ACC 024	Donald Hinkle	P3
93 ACC 024	Judy Knorath	P3
93 ACC 003	Randy Diehl	P3
93 ACC 003	Reuschlein Ragsdale	P3
93 ACC 034	John R. Wieneri	P3
93 ACC 012	John R. Wieneri	P3

## STIPULATIONS

**MOTION:** Roman Junger moved, seconded by Thomas Kilkenny, to accept the Stipulations, Findings of Fact, Conclusions of Law and Orders in the matters involving the following stipulation. Motion carried unanimously.

91 ACC 007 Steven Kadonsky (Trenton, NJ)

## APPLICATION REVIEW

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton, to approve the following applications reviewed on August 13, 1999. Motion carried unanimously.

### FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT-Approved # 50

Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

ABITZ, JOLIE E  
AUGUSTIAN, CHRIS  
BARGANZ-PARR, STEPHANIE A  
BARRETTE, DONNA  
BENNETT, DANIEL  
BERTRAM, MARY R  
BEYERL, CARLA  
BONNELL, HEATHER D  
BREDESON, JEANNIE  
BROOKS, JENNIE  
CAVIEZEL, KIMBERLY L  
COTTER, GRADY J  
DUROCHER, LAURI I #  
ELDER, JASON R  
EICKHOFF, LYNETTE M  
ENDRES, DAVID R  
FERGE, KRISTIN A  
FRAHM, RONALD  
FURA, DENA  
GUILLETTE, DONNA L  
HERTEL, LAURA #  
JANSEN, DAVID  
JASKANTIEC, AIMEE  
KACZMAROWSKI, JANINE E  
LEE, RITA W  
LINSSEN, NICOLE  
LIOTTA, CAROLYNN G\*

LOSSELYONG, JOLENE  
LYONS, PATRICK R?  
MASAIK, STEPHANIE  
NEWELL, MARK S  
O'HALLORAN, JOHN B  
OLSON, CARRIE O  
PENN, MARY M  
PERKINS, WENDY  
PRICE, MICHAEL  
ROED, MARY L  
SCAIFE, TOM A  
SCHMIDT, GREGORY M  
SEVCIK, KEVIN J  
SMUL, JEFFREY  
SPIES, JULIE M  
SPRENGEL, MICHAEL R  
THIBAUT, JEANNINE A  
THOMSEN, MARKHAM D  
TOMCZAK, BONNIE L  
UELLEN, BRADLEY J  
WALTHER, WILLIAM C  
WELLENTIN, TODD P  
WILLIAMS, JR, ROBERT C  
ZAJICEK, THERESA

**MOTION:** Roman Jungers, seconded by Sharon Hamilton, to issue an intent to deny and request additional information on the following applications. Motion carried unanimously.

CHIPMAN, SARAH J  
FURA, DAVID B

KLINE, RODGER C\*

**MOTION:** Roman Jungers moved, seconded by Sharon Hamilton, to deny the following applications. Motion carried unanimously.

KIRSANOFF, ANNAMARIE  
ROY, CYNTHIA A

**SUCH OTHER MATTERS AS DEFINED BY LAW**

**ADJOURNMENT**

**MOTION:** Sharon Hamilton moved, seconded by Roman Jungers, to adjourn the meeting at 1:37 p.m. Motion carried unanimously.